

**Amendments to the Specification:**

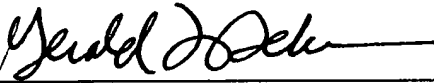
Please replace paragraph 1, lines 6-11 with the following amended paragraph:

This application claims priority to United States Provisional Application Serial Number 60/386,541, titled "Advanced Technique for Enhancing Delivered Sound," filed on 5 June 2002, and to United States Provisional Application Serial Number 60/472,180, titled "Acoustical Virtual Reality Engine," filed on 20 May 2003, [via United States Express Mail (Express Mail Label No. EV331871310US).]

Respectfully Submitted,

GRAY CARY WARE & FREIDENRICH LLP

Dated: December 3, 2004

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